

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:)
Mctiom, Inc.,) Chapter 11
)
) Case No. 01-12840 (RLB)
)
)
Debtor.)

**DECLARATION OF LEE STEIN ATTANASIO CERTIFYING THE
BALLOTS ACCEPTING OR REJECTING THE DEBTOR'S
JOINT PLAN OF LIQUIDATION DATED OCTOBER 12, 2001**

I, LEE STEIN ATTANASIO, declare as follows:

1. I am over the age of eighteen years and I am not individually a party to this

2. I am a partner at the firm Sidley Austin Brown & Wood, 875 Third Avenue, New York, New York 10022. McTiom, Inc., a New York corporation and the debtor and debtor in possession in the above referenced case (the “Debtor”), retained the legal services of Sidley Austin Brown & Wood.

3. Employees of Sidley Austin Brown & Wood under my supervision were responsible for the distribution, receipt, and tabulation of the Ballots accepting or rejecting the Joint Plan of Liquidation of McTiom, Inc. dated October 12, 2001 (the “Plan”).¹ The procedures used to distribute and tabulate the Ballots and the results of the voting on the Plan are set forth below.

BALLOTING PROCESS

4. On October 17, 2001, this Court entered an Order (the "Approval Order")

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Plan.

that, among other things, approved the Disclosure Statement to the Joint Plan of Liquidation of Mctiom, Inc.(the “Disclosure Statement”) and established October 19, 2001 as the date by which the Debtor was required to mail notices and Solicitation Packages to parties-in-interest.

5. Employees of Sidley Austin Brown & Wood under my supervision created a database reflecting the names and addresses of (a) holders of Adminstrative Claims, Priority Claims, Taxing Authorities, and Secured Claims; (b) Equity holders; (c) holders of Class 3 General Unsecured Claims; (d) holders of Class 4 Convenience Claims.

6. Using its database, employees of Sidley Austin Brown & Wood under my supervision prepared labels that contained the names and addresses of parties-in-interest in accordance with the Approval Order. The names, addresses, and claim amounts of the parties in interest were collected and verified according to the Proofs of Claim filed with the court (the “Proof of Claim Index”) as well as the Schedules, Statement of Financial Affairs and List of Equity Holders filed with the court on June 14, 2001 (the”Schedules”). In accordance with the Approval Order, packages were created for (i) all holders of Administrative Claims, Priority Tax Claims, and Priority Claims classified in Class 1, containing a Confirmation Hearing Notice; (ii) all holders of Secured Claims classified in Class 2, containing a Confirmation Hearing Notice, the Class 3 – General Unsecured Claims Ballot (for purposes of voting in respect of deficiency claims), and the Disclosure Statement with Respect to Joint Plan of Liquidation of Mctiom, Inc., together with Exhibits A and B thereto; (iii) all holders of Impaired Interests classified in Class 5, containing a Confirmation Hearing Notice and the Disclosure Statement with Respect to Joint Plan of Liquidation of Mctiom, Inc., together with Exhibits A and B thereto; (iv) all holders of Impaired Claims classified in Class 3 containing a Confirmation Hearing Notice, the Class 3 – General Unsecured Claims Ballot, and the Disclosure Statement with Respect to Joint Plan of Liquidation of

Mctiom, Inc., together with Exhibits A and B thereto; (v) all holders of Impaired Claims classified in Class 4 containing a Confirmation Hearing Notice, the Class 4 – Convenience Claims Ballot, and the Disclosure Statement with Respect to Joint Plan of Liquidation of Mctiom, Inc., together with Exhibits A and B thereto. Additionally, the Approval Order and the Disclosure Statement with Respect to Joint Plan of Liquidation of Metiom, Inc., together with Exhibits A and B thereto, were sent to those parties who had requested notice pursuant to Federal Rule of Bankruptcy Procedure 2002 who were not otherwise receiving notice. Employees of Sidley Austin Brown & Wood affixed the labels to appropriate packages and delivered the labeled packages to the United States Post Office for first class mailing.

7. Employees of Sidley Austin Brown & Wood supervised the collating and mailing of Solicitation Packages and Confirmation Hearing Notices at the United States Post Office, in accordance with the Approval Order. In accordance with the Approval Order and as set forth in the various Affidavits of Service of Katherine A. Steinberg of Sidley Austin Brown & Wood dated October 24, 2001, the mailing of the Solicitation Packages and Confirmation Hearing Notice was completed on October 19, 2001.

THE TABULATION PROCEDURES

8. The Approval Order directed all beneficial owners of Allowed Claims who were holders of such Claims to send their ballots directly to Sidley Austin Brown & Wood so as to be received by 5:00 p.m. prevailing Eastern time on November 16, 2001 (the “Voting Deadline”).

9. Employees of Sidley Austin Brown & Wood received and tabulated Ballots as follows:

- (a) Each returned Ballot was opened and inspected at the New York office of Sidley Austin Brown & Wood;
- (b) Ballots were sorted according to Plan class;

- (c) Employees of Sidley Austin Brown & Wood verified the amounts being voted by using Schedule F to the Schedules and the Proof of Claims Index and in accordance with the tabulation rules set forth in the Approval Order;
- (d) All Ballots received by the Voting Deadline were then entered into the voting database and tabulated.

10. The results of the balloting tabulations are summarized below based on properly completed Ballots received by Sidley Austin Brown & Wood by the Voting Deadline.² The charts show the voting results for each of the two voting classes under the Plan.

<u>CLASS 3</u>	<u>NUMBER/DOLLAR AMOUNT</u>	<u>PERCENT OF VOTE</u>
No. of Votes Cast Accepting the Plan	20	87.0%
\$ Amount of Claims Accepting the Plan	\$55,654,578.57	93.6%
No. of Votes Cast Rejecting the Plan	3	13.0%
\$ Amount of Claims Rejecting the Plan	\$3,791,062.50	6.4%

<u>CLASS 4</u>	<u>NUMBER/DOLLAR AMOUNT</u>	<u>PERCENT OF VOTE</u>
No. of Votes Cast Accepting the Plan	15	100%
\$ Amount of Claims Accepting the Plan	\$26,530.85 ³	100%
No. of Votes Cast Rejecting the Plan	0	0.0%
\$ Amount of Claims Rejecting the Plan	0	0.0%

11. To the best of my knowledge, information and belief, I hereby declare and state that the foregoing information concerning the distribution, submission and tabulation of Ballots in connection with the Plan is true and correct. The Ballots received by Sidley Austin

² For purposes of tabulating votes to accept or reject the Plan the Debtor has used the dollar amounts submitted on the Ballots. This calculation is used for voting purposes only and is not an admission that such Claims are or should be Allowed in the amounts set forth on the Ballots (or at all), and the Debtor and Committee reserve all rights to object to any such Claim for distribution purposes or otherwise.

³ Three Class 3 Ballots were submitted reflecting an election to participate in Class 4, but did not list a claim amount for voting purposes. Each of these Ballots was tabulated, for voting purposes, using a \$2,500 claim amount.

Brown & Wood are stored at Sidley Austin Brown & Wood's office, and are available for inspection by, or submission to, this Court.

I certify under penalty of perjury that the foregoing is true and correct. Executed this 19th day of November 2001 at New York, New York.

/s/ Lee Stein Attanasio
LEE STEIN ATTANASIO